

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

May 25, 2021

Philip McHugh Chief Executive Officer Paysafe Limited Victoria Place 31 Victoria Street Hamilton H10, Bermuda

> Re: Paysafe Limited Registration Statement on Form F-1 Filed May 19, 2021 File No. 333-256299

Dear Mr. McHugh:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Nicholas Lamparski at 202-551-4695 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Will Golden